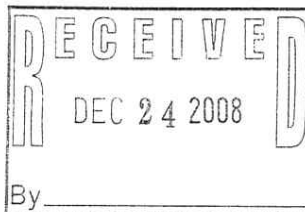

COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY SERVICES
VICTIM/WITNESS ASSISTANCE GRANT NUMBER VW07260480
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04357

Assigned To: LeClaire

Date Reviewed: 12/29/08

Reviewer's Initials: WJ

Date Review(s) Completed: 12/29/08

Anthony Jeffrey V. Capuli, CPA



COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY SERVICES
VICTIM/WITNESS ASSISTANCE GRANT NUMBER VW07260480

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INDEPENDENT AUDITOR'S REPORT

David W. Paulson
District Attorney
County of Solano
Fairfield, California

We have audited the statement of source and status of funds, statement of approved budget and cumulative expenditures and statement of costs claimed and accepted of the Solano County Office of the District Attorney for Victim/Witness Assistance Grant awarded by the State of California, Office of Emergency Services (OES) as note below.

<u>Grant Number</u>	<u>Audit Period</u>
VW07260480	07/01/07 - 06/30/08

These program statements are the responsibility of the Office of the District Attorney. Our responsibility is to express an opinion on these program statements based on our audit.

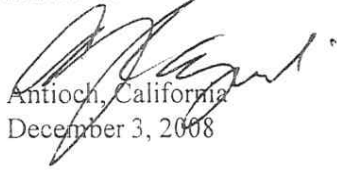
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the program statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall program statements presentation. We believe that our audit provides a reasonable basis for our opinion.

The Solano County Office of the District Attorney prepares OES 201's in accordance with OES requirements. The accounting practices used to prepare the OES 201's may differ in some respects from generally accepted accounting principles. Accordingly, the accompanying program statements, which are based in part on the OES 201, are not intended to present the financial position and result of operations in conformity with generally accepted accounting principles.

In our opinion the program statements referred to in the first paragraph present fairly, in all materials respects, the status of funds, the approved budget and cumulative expenditures and the allowable costs for the grant and grant period audited.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 3, 2008 on our consideration of the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal

control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Antioch, California
December 3, 2008

COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
VICTIM/WITNESS ASSISTANCE
GRANT NUMBER VW07260480
STATEMENT OF SOURCE AND STATUS OF FUNDS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2008

Budget	\$ <u>286,218</u>
Expenditures-Reimbursement:	
Requested and received by June 30, 2008	\$ 230,212
Requested and not received by June 30, 2008	<u>56,006</u>
Total expenditures and encumbrances	<u>286,218</u>
Grant balance available	\$ <u> </u>

The accompanying notes are an integral part of these financial statements

COUNTY OF SOLANO
 OFFICE OF THE DISTRICT ATTORNEY
 VICTIM/WITNESS ASSISTANCE
 GRANT NUMBER VW07260480
 STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Expenditures & Encumbrance To Date</u>	<u>Grant Balance Available (not expended)</u>
Personal services and benefits	\$ 285,218	\$ 285,218	\$
Operating expenses	1,000	1,000	
Equipment			
Total	<u>\$ 286,218</u>	<u>\$ 286,218</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF SOLANO
 OFFICE OF THE DISTRICT ATTORNEY
 VICTIM/WITNESS ASSISTANCE
 GRANT NUMBER VW07260480
 STATEMENT OF COSTS CLAIMED AND ACCEPTED
FOR THE TWELVE MONTHS ENDED JUNE 30, 2008

	<u>Expenditures Claimed</u>	<u>Questioned Costs</u>	<u>Audited Costs</u>
Personal services and benefits	\$ 285,218	\$	\$ 285,218
Operating expenses	1,000		1,000
Equipment	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 286,218</u>	<u>\$</u>	<u>\$ 286,218</u>

The accompanying notes are an integral part of these financial statements

**COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY SERVICES
VICTIM/WITNESS ASSISTANCE GRANT NUMBER VW07260480
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 1: PROGRAM DESCRIPTION

The Solano County Office of the District Attorney, entered into the Victim/Witness Assistance Program (Program) with the Office of Emergency Services for the period of July 1, 2007 to June 30, 2008. The Program aims to provide mandatory and optional services to victims/witnesses as well as working as a "link" between the victim/witness and the Deputy District Attorney handling their case. Referrals are received through all law enforcement agencies and through various community groups.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statement Presentation

The financial statements are prepared in accordance with the method of accounting suggested by the State of California Office of Emergency Services. The financial statements present the information requested by the Office of Emergency Services (OES) and, therefore, do not purport to reflect the financial position or results of operation in accordance with generally accepted accounting principles.

B. Basis of Accounting

Expenditures are generally recognized when the related liability is incurred.

NOTE 3: SOURCE AND STATUS OF FUNDS

A portion of state funds is withheld until the final reports have been received by OES. As of June 30, 2008, the Office of the District Attorney received all the funds except for \$56,006.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

David W. Paulson
District Attorney
County of Solano
Fairfield, California

We have audited the statement of source and status of funds, statement of approved budget and cumulative expenditures and statement of costs claimed and accepted of the Solano County Office of the District Attorney for Victim/Witness Assistance Grant awarded by the State of California, Office of Emergency Services (OES) as note below and have issued our report thereon dated December 3, 2008.

<u>Grant Number</u>	<u>Audit Period</u>
VW07260480	07/01/07 - 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Victim/Witness Assistance

Grant allocated to the Office of the District Attorney's financial statements that is more than inconsequential will not be prevented or detected by the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control.


A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Victim/Witness Assistance Grant allocated to the Office of the District Attorney's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weakness, as defined above.

Compliance and other Matters

As part of obtaining reasonable assurance about whether the Victim/Witness Assistance Grant's financial statements are free of material misstatement, we performed the tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedules amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the District Attorney, management of the program and awarding agency and is not intended to be and should not be used by anyone other than the specified parties.


Antioch, California
December 3, 2008

COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY
VICTIM/WITNESS ASSISTANCE GRANT NUMBER VW07260480
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

No findings were noted in the current year's audit.

COUNTY OF SOLANO
OFFICE OF THE DISTRICT ATTORNEY
OFFICE OF EMERGENCY
VICTIM/WITNESS ASSISTANCE GRANT NUMBER VW07260480
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

No findings were noted in the prior year's audit.